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June 2, 2021

Richard A. Williams, SUSPO
U.S. Probation & Pretrial Services
222 W. Washington Avenue, #340
Madison, Wisconsin 53703

**Re: United States v. Michael Eisenga
(Case No. 20-CR-137-WMC)**

Dear Mr. Williams:

The defense has no objections to the presentence report. We do have a couple corrections to certain numbers in the Financial Condition section of the report, as noted below.

Par. 86: The “Assets” list entry for the Wildwood Estates LLC vacation rental property shows a value of \$508,755. That number is actually \$2,176,545; it appears the value listed was the net value *after* deducting the three mortgages against it, but those are also listed as liabilities in the next section of that paragraph. So the numbers in need of correction are as follows:

Assets:

Wildwood Estates LLC: \$2,176,545

Total Assets: \$3,270,087

The Liabilities list is not affected by this correction, as the loans against that Wildwood property were already included. But there is another, smaller item in that Liabilities list which should be omitted, which is the Vehicle Loan, listed as a liability of \$9,844. In fact, that loan amount was already included in the balance sheet for First American Properties LLC (in the Assets list) and therefore it is double-counted if left on the Liability list.

Once the loan is deleted, **Total Liabilities** go down (slightly) to **\$14,193,382.57**. In addition, the Negative Net Worth also changes, as follows: **\$14,193,382.57 (liabilities)** minus **\$3,270,087 (assets)** equals a **\$10,923,295.57 Negative Net Worth**.

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There is one more error to note in the Financial Condition section (still Paragraph 86): Eisenga – in an off-year for his residential facilities (due to COVID-caused empty beds) – had net income of roughly \$14,140/month (already listed under the **Monthly Income** header on page 17). But on the next page, under Total Monthly Cash flow, that monthly income was inadvertently omitted and, when included, produces a negative **Total Monthly Cash Flow** of (\$2,635), not (\$16,775) as stated. (Eisenga has already seen that increase this year as COVID wanes.)

Thank you.

Respectfully submitted,

/s/ (electronically signed)

Christopher T. Van Wagner

cc: AUSA Duchemin (via ecf)